

INDEX

	<u>Page</u>
Access to Public Proceedings:	
Indiana Open Door Law	11-1
Minutes	11-2
Public Notice	11-1
Access to Public Records [IC 5-14-3]:	
Access to Electronic Data Storage Systems	11-3
Definition of Public Record	11-2
Enhanced Access	11-3
Fees	11-4
Public Policy	11-2
Request for Access to Public Records	11-2
Records Which May Be Excepted From Disclosure	11-4
Accountable Items - Deposits	9-6
Accounting for Receipts	4-1
Accounting by Object	5-3; 7-1
Accounts Payable Voucher	2-2
Accounts Payable Voucher Register	2-3
Advance Payment	9-3; 15-21; 16-9
Alcohol Purchases	9-3
Annual Budget	8-6
Annuities	8-12
Appropriation Transfers	8-8
Appropriations and Allotments	5-1; 8-7
Appropriations - Additional	8-8
Asset Ownership	9-3
Audit Costs	9-4
Authority for Investments	14-6
Authorization Agreement for Automatic Deposit State of Indiana Distribution to Political Subdivisions by EFT	2-12
Authorized Investments	14-6
Availability of Education	8-18
Average Daily Membership (ADM)	8-23
Bad Debts and Uncollectible Accounts	9-4
Board of School Trustees (see Governing Body)	8-1
Board Defined	8-1
Bond Register	2-11
Bonds - General Obligation	8-13
Bonds of Treasurer, Deputy Treasurer and Employees	8-16
Break-Ins or Burglaries	9-4
Budget Calendar	8-7
Cancellation of Old Checks	8-9
Capital Assets	9-7; 15-22
Capital Projects Fund	3-4
Cash Disbursements	9-4
Certificates of Deposit	14-4
Certified Report of Names, Addresses, Duties and Compensation of Public Employees	2-12
Chart of Accounts - Clearing	6-1
Chart of Accounts - Receipts	4-3
Chart of Accounts - Expenditures	5-5
Check (In Duplicate)	2-10

	<u>Page</u>
Children with Disabilities	8-18
Civil Aid Bond Obligations	8-15
Classification of Clearing Accounts	6-1
Classification of Expenditure Accounts	5-4
Classification of Object Accounts	7-1
Classification of Receipt Accounts	4-2
Clearing Accounts - Accounting For	6-4
Collection of Amounts Due	9-4
Community Services	5-10; 5-28
Commuting Mileage	9-4; 13-3
Compensation - Non-Employees	13-1
Compensation and Benefits	9-5; 13-1
Compulsory Education	8-17
Computer Hardware and Software - Lease With Option to Purchase	17-3
Computer Output	9-5; 10-7
Computer Systems:	
Basic Questions	10-1
Hardware	10-2
Internal Control Requirements for Accounting Systems	
Electronic Data Processing Controls:	
Audit Trails	10-6
Back Up Processing	10-4
Change Controls	10-5
Disaster Recovery	10-4
Error Correction	10-7
Input Controls	10-6
Interface Controls	10-6
Internal Processing	10-6
Logical Security	10-4
Operations Documentation	10-7
Output Controls	10-6
Physical Security	10-4
Programming Documentation	10-7
User Documentation	10-7
Other Requirements	10-2
Possible Applications:	
Payroll	10-3
Purchase Orders	10-3
Software	10-1
Steps to Take Prior to Bidding	10-2
Condition of Records	9-5
Conflict of Interest	12-1
Conflict of Interest:	
Consultants:	
Conflict of Interest	12-3
Definition of Consultant	12-3
Definition of Entity	12-4
Disclosure Requirements	12-4
Penalties	12-4
Public Servants:	
Conflict of Interest	12-1
Defense	12-2

	<u>Page</u>
Definition of Pecuniary Interest	12-1
Definition of Dependent	12-2
Disclosure Requirements	12-2
Exception for Compensation and Expenses	12-1
Form	12-5
Other Exceptions	12-1
 Construction Fund	3-8
Contracts	9-5
Contract Provisions	15-18
Contracts of Teachers and Other Employees	8-9
Contractor's Bond for Construction	2-12
Contractor's Combination Bid Bond and Bond for Construction	2-11
Contractor's General Bid for Public Work	2-12
Corrections of Errors	9-5
County Public Records Commission	11-5
Credit Cards	9-5
 Debt Service	5-11; 5-30
Debt Service Fund	3-4
Deceased Persons - Payments	8-23
Deferred Compensation - Public Employee	13-2
Definitions	1-2
Definition of Clearing Accounts	6-1
Definition of Expenditure Accounts	5-4
Definition of Object Accounts	7-1
Definition of Public Record	11-5
Definition of Receipt Accounts	4-2
Deposit and Investment Powers	14-1; 14-6
Deposit of Accountable Items	9-6
Deposit of Receipts	14-6
Deposits in Transaction Accounts	14-4
Depository Statement and Cash Reconcilement	3-12
Depositing Receipts	4-2
Description of Clearing Accounts	6-4
Description of Expenditure Accounts	5-12
Description of Receipt Accounts	4-10
Description of Prescribed Forms	2-1
Designation of Depositories	14-1
Disbursements - by Check	9-4
Discrimination by Contractors and Subcontractors Prohibited	16-8
Disposal of Property	18-1
Donations	9-6
Dormant Fund Balances - Transfer of	8-22
Double Entry Accounting	1-3
 Educational Fees and Grant Funds	8-23
Electronic Funds Transfer	14-6
Emergency Projects	16-7
Emergency Loans	8-14
Employee Benefits	13-1
Employee's Earnings Record	2-6

Page

Employee's Service Record	2-6
Employment Tax Fund	3-6
Equipment Purchases	8-6
Exchange of Property With Another Governmental Entity	18-3
Expenditure Accounts	5-1
Expenditures by Holding Corporation.....	9-6
Expense Reimbursement Itemization.....	9-6
Excessive or Unreasonable Costs	9-6
Federal Aid	8-13
Federal and State Agencies - Compliance Requirements	9-7
Fees	9-7
Financial Reporting	5-3
Financial Report Opinion Modifications	9-7
Forms	2-1
Fund Accounting	3-10
Fund Ledger and Ledger of Receipts.....	2-4
Fundraisers	9-7
Funds	3-1
Fund Sources and Uses.....	9-7
General Fixed Assets Account Group	2-13
General Fund	3-4
General Obligation Bonds and Other Evidence of Indebtedness.....	8-13
General Powers of Governing Body.....	8-4
Governing Body Defined	8-1
Governing Body Eligibility.....	8-1
Governing Body Other Duties	8-5
Grant Funds and Educational Fees.....	8-23
Group Insurance.....	8-12
Hiring Architects, Engineers, and Land Surveyors.....	16-8
Home Rule	8-4
Hours Worked Record.....	13-1
Illustrations of Prescribed Forms.....	Appendix
Immunization	8-19
Incoming Transfer Accounts.....	4-23
Income Tax Withholdings and Reporting - Public Works Contracts.....	8-13
Indebtedness.....	9-7
Indigent Children	8-19
Instruction.....	5-5; 5-12
Insurance for School Children	8-18
Insurance Losses (Money Received)	8-21
Interest on Investments	9-8; 14-9; 14-13
Internal Control Requirements - Accounting Systems.....	10-3
Internal Controls	9-8
Investment Cash Management	14-13
Investment Losses	9-8; 14-9
Investment Purchasing.....	14-10
Investment Report.....	14-14
Investments	14-6
Investments not Authorized by Statute.....	9-8; 14-9

	<u>Page</u>
Janitorial Services	8-17
Joint Leasing	17-3
Joint Services and Supply Fund	8-16
 Late Payments	8-17
Lease of Real Property	18-5
Lease With Option to Purchase	17-1
Lease With No Option to Purchase	17-1
Leaseback Provision or Option to Repurchase	18-4
Leave and Overtime Policy	9-8; 13-1
Leave of Absence	8-10
Ledger of Appropriations, Allotments, Encumbrances, Disbursements and Balance	2-4
Levy Excess Fund	3-9
Limitation of Powers	8-4
Loans - Between Funds	8-15
- Emergency	8-14
- School Bus	8-15
- Temporary	8-14
Lucrative Offices	9-8; 12-4
 Malfeasance, Misfeasance, or Nonfeasance	9-8
Manner of Investing Funds	14-10
Master Chart of Clearing Accounts	6-1
Master Chart of Expenditure Accounts	5-5
Master Chart of Receipt Accounts	4-3
Medical Inspection and Immunization of Children	8-19
Meetings of Governing Body	8-2
Membership Dues	8-6
Mileage Claim	2-3
Minutes of Meetings of Governing Body	8-2
 National Guard Duty	8-11
Noninstructional Employees' Salaries	8-10
Nonprogrammed Charges	5-10; 5-29
Nonrevenue Receipts	4-21
 Official Receipt/Individual Textbook Rental List	2-12
Objects of Expenditures	5-3; 7-1
Open Door Law	11-1
Order to Destroy Public Records	11-8
Ordinances and Resolutions	9-9
Organization of Governing Body	8-2
Overdrawn Cash	9-9
Overdrawn Funds	9-9
Overpayment Collections	9-9; 15-21; 16-9
 Payments Due Deceased Employees	8-22
Payments in Advance - Prohibited	13-1
Payment of Transfer Tuition	8-20
Payroll Check in Triplicate	2-10

	<u>Page</u>
Payroll Schedule and Voucher	2-2
Penalties, Interest and Other Charges	9-9
Personal Expenses	9-9; 13-3
Personal Property Use	9-9; 13-3
Petty Cash Fund	6-4
Plans and Specifications - Approvals	8-17
Political Expenditures	9-10
Post-Retirement/Severance Future Benefits Fund	3-7
Posting of Appropriations and Allotments	5-1
Prepaid Cards	9-10
Prescribed Forms:	
Exact Replica	9-1
Use of Prescribed Forms	9-1; 9-10
Various Accounting Guides, Manuals and Other Publications	9-12
Pre-Signing Documents	9-10
Preparation of Ledger	4-1; 5-1
Preservation and Destruction of Public Records:	
County Public Records Commission	11-5
Definition of Public Record	11-5
Order to Destroy Public Records	11-8
Penalty	11-8
Policy	11-5
Public Records Go With the Office	11-8
Public Records Retention - Audit	11-8
Removal of Records - Time Restriction	11-6
Retained Permanently	11-7
Suggested Procedures	11-6
Timely Recordkeeping	11-9
Transaction Recording	11-9
Prevailing Wage/Common Construction Wage	16-8
Private Property	9-10; 13-3
Procedures for Posting Records at the Time Investments are Purchased or Sold	14-12
Procedures for Purchasing Investments	14-11
Proof of Posting	3-10, 4-1; 5-3
Property Tax Advance	8-17
Public Deposit Insurance Fund	14-10
Public Employee Deferred Compensation Plans	13-2
Public Employee's Retirement Fund (PERF) and Teachers' Retirement Fund (TERF)	13-2
Public-Private Agreements	16-9
Public Purchases:	
Advance Payments	15-21
Competitive Bidding	15-1
Contract Provisions	15-17
Fixed Assets	15-22
General Provisions	15-1
Other Administrative Requirements	15-19
Overpayment Collections	15-21
Petroleum Products	15-12
Purchases from the Department of Correction	15-10
Purchase of Land or Structures	15-21
Purchases of Rehabilitation Center Products	15-10
Purchases from Qualified Nonprofit Agencies for Persons with Severe Disabilities	15-11

	<u>Page</u>
Purchasing Bonuses	15-21
Purchasing Preferences	15-15
Qualifications and Duties of Offerors	15-13
Rainy Day Fund	3-7
Reconcilement of Fund Balances with Depositories.....	3-11
Request for Proposals	15-4
Retirement/Severance Bond Fund	3-7
Services	15-13
Small Business Set-Aside Purchases	15-11
Small Purchases	15-6
Special Purchasing Methods	15-7
Specifications.....	15-4
Suggested Forms	15-24
Public Records, Preservation and Destruction.....	11-5
Public Records Go With the Office.....	11-8
Public Records Retention - Audit	9-10; 11-8
Public Works - Division of Project	16-7
Public Works:	
Advance Payments	16-9
Discrimination by Contractors and Subcontractors Prohibited	16-8
Division of Public Works Projects	16-7
Emergency Contracts	16-7
General Provisions	16-1
Overpayment Collections.....	16-9
Prevailing Wage/Common Construction Wage	16-8
Procedure for Hiring Architects, Engineers, or Land Surveyors	16-8
Public Work Costing Less Than \$25,000.....	16-6
Public Work Costing More Than \$100,000	16-4
Public Work Projects for Which Advertising and Bidding is Required	16-1
Public-Private Agreements	16-9
Purchasing Bonuses	16-9
Use of Own Work Force	16-7
Use of United States Steel Products	16-7
Publisher's Claim.....	2-3
Pupil Transportation	5-9; 5-24
Purchase of Land or Structures.....	15-22
Purchase Order	2-2
Purchasing Bonuses	9-10; 13-3; 15-21; 16-9
Quotation Blank.....	2-2
Rainy Day Fund.....	3-7
Receipt Accounts	4-1
Receipt Accounts Description	4-10
Receipt - In Duplicate	2-10
Receipt Issuance	9-9
Receipt Register.....	2-13
Recommended Form - Conflict of Interest	12-5
Reconcilement of Fund Balances With Depositories	3-11
Recording Disbursements	5-2
Recording Financial Transactions	8-23
Recording Receipts	4-1
Records - Condition of.....	9-5
Record of Hours Worked.....	13-1

	<u>Page</u>
Refunds	9-11
Register of Insurance	2-11
Register of Investments	2-11
Repair and Replacement Fund	3-9
Repayments and Refunds	9-11
Repayments and Transfers	9-11
Report of Collections	2-11
Requisition Blank	2-2
Requisitions, Purchase Orders and Claims	5-2
Resolutions	9-9
Retainage on Public Works Contracts	16-5
Retirement	8-12
Retirement/Severance Bond Fund	3-7
Revenue Receipts	4-10
 Safekeeping Receipts for Investments	14-9
Safety Devices	8-19
Salaries - Noninstructional Employees	8-10
- Teachers	8-10
Sale and Rental Proceeds	9-9
Sale or Transfer of Real Property	18-1
Sale or Transfer of Surplus Personal Property	18-6
Sales Tax	9-11
Schedule of Payments Due School Bus Independent Contractors For Pupil Transportation	2-3
School Budget Forms	2-12
School Bus Purchases	8-15
School Bus Replacement Fund	3-6
School Food Verifications of Eligibility	8-23
School Lunch Fund	3-8
School Transportation Fund	3-6
Scope of the System	1-1
Self-Insurance Fund	3-9
Separate Bank Accounts	9-11
Service Charges	14-10; 14-13
Service Contracts - Janitorial and Security Service	8-17
Severance Pay	9-11; 13-4
Sick Leave	8-11
Signature on Claims and Checks	8-22
Signature Stamps	9-11
Single Entry Accounting System	1-2
Social Security, ADM, and Other Distribution Overpayments	8-6
Special Education Preschool Fund	3-6
Special Funds	3-9
Specific Powers of Governing Body	8-4
Special Provisions Regarding Certain Sales or Transfers of Real Property	18-3
State and Federal Taxes:	
Federal and State Agencies - Compliance Requirements	9-2
Federal and State Regulations	9-3
Federal Excise Taxes	9-2
Federal Income Taxes	9-2
Penalties and Interest	9-3
State Sales Tax	9-3
Tax Refunds	9-2

	<u>Page</u>
Storeroom Record	2-5
Subsidiary Ledgers	8-23
Subsidiary Ledgers, Reconciling	8-23
Support Services	5-6; 5-17
Suspensions With Pay	9-12; 13-3
Tax Anticipation Warrants (Temporary Loans)	8-14
Taxes - State and Federal	9-2
Teachers Contracts	8-9
Teachers Leave of Absence	8-10
Teachers Retirement Fund	13-2
Teachers Salaries	8-10
Teachers Service Record	2-5
Teachers Sick Leave and Other Leave	8-11
Temporary Loans	8-14
Temporary Transfers to Depleted Funds	8-15
Tenure (Teacher)	8-10
Term of Office of Governing Body	8-1
Textbook Rental Fund	3-8
Timely Recordkeeping	9-12; 11-9
Transaction Recording	9-12; 11-9
Transfer of School Children	8-20
Transfer Tuition Statement	2-6
Transfers of Appropriations Within a Fund	8-8
Transportation Fund	3-6
Transportation Fund Expenditures	8-23
Transportation of School Children	8-20
Travel Expense	8-11
Travel Policies	9-12; 13-3
Treasurer's Daily Balance of Cash, Depositories, and Investments	2-5
Trusts and Endowments	9-12; 14-14
Unemployment Compensation	13-2
Use of Prescribed Forms	9-1
Various Accounting Guides, Manuals and Other Publications	9-12
Vending, Commissions or Other Sales Controls	9-12
Vending Machine Commissions and/or Profits	9-13
Wage Scale and Antidiscrimination Provisions	16-8